

The Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Dear The Federal Communications Commission,

To Whom It May Concern:

Cell phones have become a necessity in order to call for help and to stay in touch with family members in the event of an emergency. Many people can barely afford this service and so buy minimum services and/or prepaid services. Adding a tax that is on par with large use commercial entities is totally unfair and may leave us, who can barely afford such a service as it is, without the safety and security that we need. Please reject the proposal for a flat fee tax added to our current service charges. Thank you. Kathy Morell

Sincerely,

Kathy Morell
1323 W Brooks St
Chandler, Arizona 85224